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1985

# 1985 Annual City Report

**Berlin, New Hampshire**



For Fiscal Period  
July 1, 1984 to June 30, 1985





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## LOCAL GOVERNMENT HELPING THE CITY



YOUR GOVERNMENT CONSISTS OF PEOPLE WHO ARE ELECTED, APPOINTED, AND EMPLOYED TO PROVIDE EDUCATION, FIRE AND POLICE PROTECTION, LIBRARIES, RECREATION AND PARKS, HEALTH PROGRAMS, SNOWPLOWING, POLLUTION CONTROL AND MORE. GOVERNMENT IS ONLY ONE PART OF OUR CITY. OUR CITY IS PEOPLE WHO WANT TO MOVE FORWARD, REFLECT UPON THE PAST AND MAKE SIGNIFICANT IMPROVEMENTS TO OUR STREETS, BRIDGES, INDUSTRY, AND OUR QUALITY OF LIFE.

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## PHOTO CREDITS

Norm Charest  
Ernest Allain

REPORT PREPARED BY

Jacqueline Fortier  
City Manager's Office



## THE BERLIN CITY COUNCIL



WARD I: DAVID B. GILCHRIST  
GERARD J. DUSSAULT



WARD II: RICHARD H. RAMSAY, JR.  
JEAN E. NELSON



WARD III: RAYMOND G. CHAGNON  
DORIS J. PURINGTON



WARD IV: RONALD R. DEMERS  
MARGARET L. NEIL

Mayor, City Manager, and City Council Photos  
by Norman Charest



## CITY MANAGER'S REPORT

Fellow Citizens of Berlin:

The future of Berlin continues to be the most important challenge facing us today. As 1985 progressed, this very issue continued to guide our mutual efforts. Council actions and management directions all reflected the kinds of decisions necessary to insure that our community would continue to show signs of opportunities. The stabilized tax rate continued for another year, produced by both prudent fiscal restraint and new sources of revenues for education. Local and regional efforts to promote Berlin also continued to attract attention and interest in our labor market, Industrial Park and available facilities for business expansions.

The management of your City was enhanced by combining two departments into one, to be called the Development Department under which Planning, Economic Development and City promotions would occur. Through this Office, the first North Country Marketing Dinner was held in Manchester. Over 60 Southern N.H. Businesses viewed the videotape which depicted Berlin and several other communities as the right place for future expansions. This Department also supervised the Runway Rehabilitation Project at our Airport, a project approved by the Planning Board as supportive of our City's industrial and business efforts.

The City continued its commitment to maintaining our community's roadways, sidewalks and utilities, our infrastructure. Work was done in each ward which was part of the ongoing coordination between completion of the sewer and water projects and new roads, sidewalks and retaining walls, Contract 10 on our East Side, under the supervision of the Manager's Office, went according to expectations, without problems. The full completion of the project is much closer now that the Council is considering the last contract for this work which will include water systems improvements as well. The legal issues surrounding the sewer project also improved with the settlement of two contractor related disputes and efforts to resolve the remaining contracts are already underway.

Looking ahead to the City's future solid waste disposal needs, discussions were initiated with the James River Corporation to develop a single landfill and waste to energy operation. These discussions should evolve into a design and build stage in the coming year. The City also purchased a specialized piece of equipment for the East Milan Landfill that will help compact solid waste while reducing our operations costs. We must deal with solid waste now as it is becoming one of the most important environmental issues facing us.

The management of the City requires the continuous efforts of our staff and the cooperation of the business and industrial community. Nineteen eighty-five allowed those efforts to move forward in a manner that permits all of us to plan for Berlin's future.

Respectfully submitted,

MITCHELL A. BERKOWITZ  
City Manager



## MAYOR'S ANNUAL REPORT

As Mayor, I look back on 1985 and I'm firmly convinced that this administration has continued to resolve problems from the standpoint of the greatest good to the greatest number in the long-run. Although we haven't achieved all our goals, we established priorities and implemented new programs. A major reorganization of our Community Development and Economic Development Departments was successfully implemented. Hopefully, the following projects will be completed or implemented this year:

1. Continue to maintain taxes at the present level.
2. Complete East Side Arterial to mill yard.
3. Construct truck route from Devens Street to Unity Street to eliminate truck traffic on Goebel Street.
4. Complete sewer project.
5. Reroute trucks away from Bartlett School.
6. Reuse of vacant City Buildings (Burgess and King Schools).
7. Complete Tondreau Parking Lot to include walkway to Main Street.

In closing, I wish to thank the Members of the Mayor's Citizens Committee who, in spite of time constraints, prepared and presented to Mayor and Council recommendations that, if adopted, would result in savings to the taxpayers. I also wish to express my appreciation to Members of the City Council, to all Department Heads, Boards, Commissions, Employees, and to the Citizens of Berlin for their cooperation and support.

Respectfully submitted,

JOSEPH J. OTTOLINI  
Mayor



## ASSESSORS' REPORT

It is the responsibility of the Board of Assessors to discover, list and value all taxable property in their jurisdiction. The Board is further responsible for the assessment of the Resident Tax, Yield Tax on Timber Cut within their domain, Current Use, and Payment in Lieu of Taxes by the Federal Government for White Mountain National Forest Land.

Assessors must further administer the various forms of tax relief provided for in the statutes, including elderly, blind, physically handicapped, veterans and the determination of the exempt status of religious and charitable organizations in the municipality.

The following statistical summary of Fiscal Year 1984-1985 as reported by the Board of Assessors for the City of Berlin is:

### EXEMPTIONS GRANTED

TYPE	NUMBER	TAX DOLLARS
Elderly	397	157,058.00
Blind	20	11,172.00
Physically Handicapped	2	456.00
Water/Air Pollution Control	2	186,313.00
Veterans	1,083	59,500.00

### ASSESSMENTS

TYPE	NUMBER	TAX DOLLARS
Resident Tax	7,526	75,260.00
Yield Tax	14	10,847.29
PILT	1	33,902.00

### ASSESSMENTS UPDATE

Building Permits Reviewed	444
Property Transfers Processed	283

### SUMMARY INVENTORY OF TAXABLE PROPERTY April 1, 1985

As the Summary below illustrates, the Gross Valuation of the City for Tax Year 1985 is \$199,454,316. The resultant tax (mill) rate, computed by dividing the Appropriations by the Net Valuation, is .038 or \$38.00 per thousand dollars of valuation.

Land	25,092,300	
Building	164,708,916	
Public Utilities	<u>9,653,100</u>	
<b>GROSS VALUATION</b>		199,454,316
Blind Exemptions	294,000	
Elderly Exemptions	4,133,100	
Physically Handicapped Exemptions	12,000	
Water/Air Pollution Control Exemption	<u>4,902,966</u>	
<b>TOTAL EXEMPTIONS</b>		9,342,066
<b>NET VALUATION</b>		190,112,250

The Board of Assessors will continue its policy of striving for fair and equitable administration of the State of New Hampshire assessment laws and the maintenance of its open door policy for those with questions or problems regarding assessments/assessment procedures.

Respectfully submitted,

RICHARD J. STAPLETON  
City Assessor

## CITY CLERK'S REPORT

Below is a summary of the activities of the Collection Department and the City Clerk's Office. The report deals with statistics only (i.e. it does not described the activities of the Collection Department and City Clerk's Office in whole).

Motor Vehicle Registrations	10,192*
Financing Statements (UCC)	291*
Termination Statements	38*
Dog Licenses	382*
Game Room Licenses	11**
Bowling Alley License	1**
Junk Yark Licenses	3**
Theatre License	1**

### VITAL RECORDS

Births	213
Marriages	128
Deaths	166
Request for Certified Copies of Vital Records (Includes Over-the-Counter Requests)	658(Approx.)

\*Function of Collection Department  
\*\*Function of City Clerk's Office

Respectfully submitted,

LISE MALIA  
City Clerk

## WELFARE DEPARTMENT'S REPORT

The Welfare Department provides General Assistance to the citizens of Berlin who lack adequate resources for their basic needs as mandated by the State of New Hampshire Welfare Laws and participates financially in State Programs of Categorical Assistance.

Recipients who are able-bodied are required to work for the City at a job that is within their capacity at the legal minimum hourly rate for the cash value of assistance received.

The following statistics indicate the amount of cases and persons assisted financially by categories during the fiscal year of 7/1/84 to 6/30/85:

CATEGORY	CASES	PERSONS	FAMILIES	SINGLES
Direct Assistance	75	148	42	33
Aid Furnished to Veterans and Their Families	6	16	3	3
Out of Town and County Cases (Reimbursed)	2	7	2	--
Old Age Assistance	3	3	--	3
Aid to Permanently and Totally Disabled	20	20	--	20
Intermediate Nursing Care	46	46	--	46
Court-Ordered Juvenile Placements	<u>11</u>	<u>11</u>	<u>--</u>	<u>11</u>
	163	251	47	116

A total of 185 other cases were interviewed but not assisted financially. They were provided with information, counseling, and direction to appropriate agencies for available aid.

Respectfully submitted,

ANNETTE LANGEVIN  
Administrator of Welfare





# LIBRARIAN'S REPORT

## ACTIVITIES DURING THE YEAR

### SUMMER READING PROGRAM:

The theme of the program was "Frogger." The children received a frog sticker for their charts for each completed project, and advanced one step in a leapfrog game posted on the library walls. One hundred and nine children entered the program and forty-three completed the twelve required projects. A party was held for those who finished. The staff provided punch and home made treats, and a film was shown. Each child received their completed chart and a gift.

### CHILDREN'S BOOK WEEK:

A total of nineteen classes, or 543 children, visited the library during the weeks of October 29th-November 14th, in observance of Book Week.

### ART MONTHS:

The art program was held during March and April. This year's theme was collages. There were thirteen entrants, and one grand prize winner was chosen. She received a set of colored felt tip pens.

### STORY HOUR:

Story hour is held every Thursday morning in July and August. Average attendance is 20-30 children, who participate in songs, finger plays, and crafts.

### FILM PROGRAMS:

Children's films are shown every Thursday afternoon from September through June at 3:00 p.m. Average attendance is 15-20 children.

### NATIONAL LIBRARY WEEK:

Fine forgiveness week is held every year during National Library Week.

Many classes from Milan and Berlin visited the library during the year.

Applied for grants from the N.H. Council for the Humanities with the Librarian at the N.H. Vocational Technical College and received one for a reading discussion series titled "Good Company With Books, New England Men and Women." The discussions started March 7, 1985 and ended April 18, 1985. The four meetings were well attended and were held at the Votech College Library.

In January, Bradford Smith, Historian in Residence, presented a slide lecture and discussion called "Lost Places."

In April, Brad Smith presented slide lectures and discussions called "Summer Folks, the Gilded Age," "A Living from Dogs," and "Ski Troops." All of these lectures were well attended with an enthusiastic crowd.

"The Mill on Main Street" exhibit could be seen at the City Hall during the month of January. This project was funded by the N.H. Council for the Humanities and was followed by three lectures: "Boom Town Berlin," "Rewind," and "The Gray Mills of Farley."

All of these programs were sponsored by the Berlin Public Library and the New Hampshire Vocational Technical College. Both myself and Virginia Heard, the Librarian at the N.H.V.T.C., worked hard to be able to present these programs to the general public at no cost. Lunch was served after each presentation.

Respectfully submitted,

INEZ HAMLIN  
Librarian

### CIRCULATION

ADULT	JUVENILE	TOTAL
36,369	15,993	52,362

### LIBRARY RESOURCES

	ADULT	JUVENILE	TOTAL
Total Vols. at End of Year	23,151	12,227	35,378
Total Number of Borrowers	7,472	3,325	10,797



## RECREATION AND PARKS DEPARTMENT REPORT

In this time of automation, computerization, and mechanization there is no substitute for the pleasures and enrichment of a full service, four season leisure service program as provided by the Berlin Recreation and Parks Department. Our encouragement of the theme, "Life. Be In It," was exemplified by the wide variety of leisure opportunities provided to the community throughout 1985.

Although only a portion of our programming schedule, athletic and fitness programs were again a mainstay in 1985. Adult basketball, volleyball, and jogging programs provided many hours of entertainment and recreation for participants. Increased enrollment in Aerobics and Slimnastics programs confirmed this Department's commitment to programs promoting good health. Youth athletic activities provided traditional programs such as Farm League Baseball, Babe Ruth Baseball, Tennis Lessons, Boys and Girls Basketball and Recreation Hockey as well as implementing two new programs, Teen Coed Floor Hockey and Girls Softball. Children's instructional activities were well received. Generous volunteerism from the community provided coaching and officiating for some of these numerous programs. It is the belief of this Department that through such programming children and adults alike are encouraged to participate in lifelong leisure activities.

Always an active and busy season for the Recreation and Parks Department, Summer, 1985 was no exception. Our traditional summer playground program serviced approximately 1,400 young residents during its eight week schedule. Daily activities at 14 neighborhood locations included crafts, sports, music, free play and games. Weekly special events at centrally located sites ranged from the Annual Pet Show to the annual visit from the Little Red Wagon Theater Group. Our summer travel log was successful in providing short day trips to a variety of fun, educational and cultural destinations.

Jericho Lake Park again provided a variety of organized programs and individual recreation opportunities. This community asset was a popular spot for area sportsmen throughout the year. Maintained and supervised by a seasonal staff, including a full complement of Red Cross lifeguard and swimming instructors, the Summer '85 season was a success with revenues being up over the previous season. Jericho Lake BMX, in its second year of operation, observed an increase in participation. Five new wilderness tent sites were developed at Jericho Lake through the efforts of our NJNYC work crews. These sites were designed to provide campers with a quiet, secluded location from which to admire the beauty of Jericho Lake Park.

Working closely with community groups, area businesses, and other City departments, the Berlin Recreation and Parks Department sponsored a number of special events and new programs during 1985. The new Elementary School Ski Program, provided through the cooperation of the Berlin School Department and the support of Wildcat Mountain and Jack Frost Ski Shops, was a huge success. This program, developed as a cost savings alternative to operating the 12th St. Ski Area, provided a quality instructional ski experience for approximately 130 Berlin school children.

Program sponsorship from the private sector was an important factor in providing community special events. Upholding a concern for responsible financial management, private sponsorship was primary in providing the North Country Special Olympics, the Coca-Cola Cong Show, and the Annual Halloween Haunted House.

As a full service leisure programming agent, the Berlin Recreation and Parks Department has been active in providing and promoting cultural activities for the community this year. Trips were sponsored to the Currier Gallery in Manchester and the Portland Art Museum providing residents a view of two of New England's fine visual arts exhibits. Residents also availed themselves of fine summer stock theater by attending our weekly trips to the Weatherwae Theater and the Eastern Slopes Playhouse. On the local stage, Theatre des Enfants, with the assistance of the Berlin Recreation and Parks Department, presented a fine children's play; Requiem for a Small Town. Performing at the Berlin City Hall, this new and exciting theater company was developed to showcase young people in the community. With the support of the N.H. Council for the Humanities, the Berlin Recreation and Parks Department presented to the community an interesting exhibit in Franco-American culture. Located at Studio Works, Main Street, Berlin, the Ulicz Bourgeois exhibit gave us a view of the artist's photographic impressions of Quebec and New England. The exhibit, presented by the Quebec Institute of Cultural Research, was a fine example of rich Franco-American traditions so strong in Berlin.

The parks maintenance division of the Berlin Recreation and Parks Department absorbed a serious reduction of staff in 1985. Already a limited crew, the reduction resulted in a full time division of four with one seasonal worker during the summer months. Throughout the year the maintenance division is fundamental in preparing for department and community special events. Responsibilities of the maintenance division include maintenance of city parks, playgrounds, outdoor athletic fields, community gardens, and numerous city buildings. Some of the job tasks provided by this department include: City Hall snow removal, Jericho Lake Park maintenance, tennis court maintenance, playground maintenance, tree work, Airport mowing, equipment maintenance, downtown park maintenance, skating rink maintenance, Ski Area maintenance, mowing and building maintenance at Burgess and King School.

The Berlin Recreation and Parks Department believes in the concept - Leisure: A Basic Human Need. Recreation may not be perceived as an imperative service as police or fire, yet it is clear to all of us that a comprehensive recreation and parks department is an integral segment of a community's approach to providing a high standard of living for its residents. The Berlin Recreation and Parks Department, with the solid support of the community, continues to provide quality programming consistent with the needs of the community.

LAURA LEE VIGER  
Superintendent

## PUBLIC WORKS DEPARTMENT REPORT

The activities assigned to the Public Works Department were construction and maintenance of streets, sidewalks, sanitary and surface water systems, regulation of street opening permits, installation and maintenance of street name signs and traffic signs and signals, maintenance of 70 P.W.D. motor vehicles and a number of other City department vehicles, public buildings and street parking facilities, daily household refuse collection and disposal operations (2 sanitary landfills) for the City of Berlin and a number of surrounding towns, spring and fall clean-up weeks, the maintenance of three cemeteries, street salting, snowplowing, and removal.

The Department accomplished a great deal of work this past year including, the construction of Pleasant Street, between Green Street and Mt. Forist Street; the construction of a steel wall on Western Avenue; the repair of a concrete wall on School Street and one on Portland Street; reinforcement of the Cascade Street Bridge with assistance from the Town of Gorham; a sidewalk resurfacing program for each ward; repaired and painted most of the pipe rail fencing, sand-blasted and painted all of the heavy equipment; painted the crosswalks and parking spaces; painted the taxiway at the Berlin Municipal Airport; completed 95% of the P.W.D. new office; painted the inside of the P.W.D. garage; and replaced sewer line and manholes on lower Willard Street.

The Department purchased a used road grader, a used landfill compactor, a used front end loader, a used hot top machine for winter use and a new equipment parts cleaner.

Repaired Catch Basins & Manholes.....	40
Rebuilt Manholes & Catch Basins.....	15
New Catch Basins & Manholes.....	4
Replaced Drain Lines.....	359'
Replaced Sewer Lines.....	185'
Replaced Service Lines.....	123'
Street Paving & Patching.....	831.52 tons
Salt for Winter Use.....	2,118.92 tons
Sand for Winter Use.....	1,442.59 tons

Respectfully submitted,

MAURICE WHEELER  
Public Works Director



## POLLUTION CONTROL REPORT

The Berlin Pollution Control Facility has been in operation for six years and once again we have consistently been able to maintain excellent treatment results.

In the past fiscal year between July 1, 1984 and June 30, 1985, the wastewater treatment facility processed 830 million gallons of raw wastewater. Contained in that 830 million gallons of sewage were 986,581 pounds (493 tons) of solids and 1,174,996 pounds (588 tons) of BOD (biochemical oxygen demand). The treatment process removed 95% of those solids or 937,252 pounds and, 92% or 1,080,996 pounds of BOD. Simply speaking, the treatment process prevented 469 tons of raw sewage sludge from being discharged into the Androscoggin River.

The staff at the Pollution Control Facility has attended various operation and maintenance seminars at the Franklin, N.H. Operator's Training Center which translates into improved and more efficient plant operations. All personnel are actively involved in a wastewater correspondence course offered through the University of Sacramento, California to aid in upgrading their wastewater treatment licenses.

Berlin Pollution Control has again been approved by State and EPA officials to participate in a seasonal disinfection study which gives us permission to cease chlorination of our final effluent during winter months. This is a substantial savings for the City of Berlin. The study enables us to cut cost of materials (chlorine), labor for operation, maintenance and energy cost of heating and running the required equipment during winter months. This approval was based on our proven record of dependable operation within the scope of our present discharge permit.

In addition to daily laboratory analysis of Berlin's wastewater, laboratory personnel also do various wastewater analysis for the surrounding communities of Groveton, Lancaster and Colebrook. The revenue generated by this lab work is directed back into the Pollution Control budget in an effort to offset laboratory expenses.

The facility is now also accepting septic waste from surrounding communities and a fee structure has been established to help offset treatment costs.

As we enter a new fiscal year, our goals at the Pollution Control Facility will be to operate the facility at peak efficiency while trying to reduce operating costs and, to produce a final effluent that will insure continued protection of Berlin's water resources.

Respectfully submitted,

MICHAEL THERRIAULT  
Chief Operator

## WATER WORKS REPORT

A total of 966 million gallons of water, 203 million gallons less than last year entered the Berlin Water Works distribution system from our two water treatment plants and the Brown Farm Well.

For the 1985 calendar year operations budget, the Board of Water Commissioners voted to maintain the same level of funding as for 1984 which is \$1,070,500. As a result, water rates and assessment fees have not been increased during this report period.

Interest and principal payments totaling \$171,300 due on the Water Bond was paid to the City out of Assessment Funds collected from water customers.

Twelve hydrants were purchased to continue the ongoing program of replacement of old hydrants that are difficult to maintain due to replacement parts. In addition, a new hydrant was installed at the intersection of Sweden and Sherry St. and on First Ave. to provide better fire protection.

Water distribution improvements were made by the Board of Water Commissioners as follows:

PROJECT	COST
First Ave. from Roderick St. to Railroad and Roderick St.-replace 2" with 8" main	\$92,104.15
Seventh St. and Norway-connect dead end lines to complete loop and replace section of 2" line with 6" main	37,309.30
Wood St.-replace 2" with 8" main between Verdun and Rheims St.	19,031.96
Sherry St.-replace 2" with 8" main	21,311.38
Norway St.-replace a section of 2" line between Pine Island and Providence Ave. with 8" main	14,193.29
Kent St.-replace inlet and outlet pipes with 6" main and renovate pumps	12,133.53
Norway St.-between Tenth and Eleventh Sts., remove service lines from 2" and connect to existing 6" main	4,494.51

A contract was signed with Richards and Son, Inc. for renovations to the Water Works building located on Willow Street for the purposes of housing all management and staff in one facility except for treatment plant operators. In February, 1985, the Water Works office was moved from City Hall to the Willow Street facility. Cost for renovations was \$55,097.41. The Water Works Commissioners and myself wish to thank it's many customers who made favorably constructive comments pertaining to our move into our new quarters.

During this fiscal year report, 49 water main leaks were repaired and 36 corporations and/or shut-offs on service lines were repaired.

Assistance was provided to Midway Excavators on the Unity-Coos Street City Street Improvement Project and to the City Sewer and Water Projects for the East Side.

Our annual winter running water program to prevent freeze-ups was started on January 10th and was stopped on April 23rd. During this time, thawing of water service lines was provided to 57 customers.

Respectfully submitted,

ALBIN D. JOHNSON, P.E.  
Superintendent & Chief Engineer





## FIRE DEPARTMENT REPORT

The Fire Department is responsible for the protection of persons and property from fire. This includes fire prevention as well as fire suppression.

The Department is also responsible for electrical repair services to all other City Departments including the schools and the airport plus the traffic signals.

The total number of full time personnel is twenty-five, including the two electricians. In addition, there are twenty-five Call Men.

The Department operates eleven vehicles; four pumpers, one ladder truck, one tank truck, one jeep, one electrical van, one bucket truck, the chief's car and the fire prevention car.

The following is a brief summary of Fire Department activities from July 1, 1984 to June 30, 1985.

DESCRIPTIONS	TOTALS
Dwellings	20
Chimney Fires	45
Stores	12
Mills & Factories	17
Garages	2
Brush & Dumps	18
False Alarms	134
Cars & Trucks	15
Service Calls	71
Miscellaneous	17
Inspections	<u>318</u>
GRAND TOTAL	669

Respectfully submitted,

ROBERT J. THERIAULT  
Fire Chief



## POLICE DEPARTMENT REPORT

The function of the Police Department is to serve mankind, safeguard lives and property and protect the peaceful from violence. The department is also charged with the enforcement of the laws of the State of New Hampshire and the laws and ordinances of the City. Some of the departmental activities during the past fiscal year include lecturing to numerous organizations, firearms training for northern New Hampshire, supervising Police Explorers Association, an organization for high school youths who wish to become police oriented, and the following:

Complaints, Investigated.....	2,538
Escorts.....	377
Auto Accidents, Investigated.....	509
Doors Found Unlocked.....	126
Blood Runs.....	12
Dog Complaints.....	403
Dogs to Pound.....	63
Fires Reported.....	25
Deaths Investigated.....	6
Messages Delivered.....	133
Assistance Given.....	368
Domestic Violence Petitions Served.....	29
Burglaries Reported.....	29
Thefts Reported.....	193
Vandalism Reported.....	198
Alarms Answered.....	399
Warnings Given.....	451

### Investigations and Arrests

Assaults.....	45
Motor Vehicle Summonses.....	840
Burglary.....	15
Drug Offenses.....	33
DWI.....	88
Conduct After Accidents.....	24
Disorderly Conduct.....	20
Criminal Mischief.....	17
Criminal Threatening.....	5
Criminal Trespass.....	14
Theft.....	33
Driving After Revocation/Suspension.....	36

Other investigations of the Police Department include: Overweight Vehicles, Spillage of Material, Soliciting, Non-Support, Fugitives from Justice, Receiving of Stolen Property, Arson, Drinking in Public, False Fire Alarm Reporting, Cruelty to Animals, Sexual Assaults, Incest, Lewdness, Littering, Shoplifting, Reckless Conduct, Resisting Arrest, Altering Prescriptions, Issuing Bad Checks, Bench Warrants, Forgery, Parking Tickets, Rape, Illegal Possession of Alcoholic Beverages, Transportation, Felons in Possession of Firearms, Juvenile Delinquents, Missing Person Reports, Disobeying and many other offenses too numerous to mention.

Respectfully submitted,

JOSEPH MARTIN  
Police Chief/City Marshal

## HEALTH DEPARTMENT REPORT

### INSPECTION SERVICES OF THIS DEPARTMENT

Restaurant Licenses Issued.....	49
Ambulance Service Licensed.....	1
Ambulance Vehicles Licensed.....	3
Ambulance Attendants Licensed.....	8
Municipal Water Analysis.....	344

### MEDICAL-CLINICAL SERVICES

Number of Office Patients.....	237
Number of Office Visits.....	746

### IMMUNIZATIONS & TESTS GIVEN DURING THE YEAR

Oral Polio.....	93
DTP Injections.....	90
Measles, Mumps, Rubella Vaccine.....	19
TB Mantoux Tests.....	12
TD Injections.....	7

### CLINIC ATTENDANCE RECORD

Monthly Immunization Clinic.....	115
Cardiac Clinic.....	31
Genetics Clinic.....	13
Flu Shots.....	265
BP Screening.....	12
Stool Testing for CA of Colon.....	75

### PUBLIC HEALTH NURSING

Number of Home Nursing Visits.....	2,354
Number of Home Nursing Patients.....	643
Number of Physical Therapy Visits.....	170
Number of Home Health Aid Visits.....	482
Number of Ambulance Calls in Contract Area.....	783
Number of Ambulance Calls Outside Contract Area.....	216
Number of School Nursing Visits.....	134
Number of School Inspections by Nurse.....	143
Number of Children Referred to State Social Agencies.....	1
Number of Adults Referred to State Social Agencies.....	2

### SPECIAL SCHOOL TESTING PROGRAMS

Maico Hearing Tests & Retests.....	168
Eyes.....	46

Respectfully submitted,

ROBERT A. DELISLE  
Health Officer

## BUILDING INSPECTOR'S REPORT

PERMITS ISSUED	# OF PERMITS	ESTIMATED COST
New Homes	5	\$ 249,300
Residential Additions	40	277,428
Residential Alterations	122	424,668
Garages, Carports, Storage	23	56,092
Commercial Buildings	1	46,000
Commercial Additions	7	399,228
Commercial Alterations	24	492,250
Industrial Additions	2	25,000
Swimming Pools	6	32,850
Signs	11	3,616
Siding	27	110,575
Plumbing	11	19,791
Electrical	125	134,408
	424	\$2,271,206

Respectfully submitted,

FERNAND VILLENEUVE  
Building Inspector



## HOUSING INSPECTOR'S REPORT

	Buildings	Rental Units
Moderate Rehab.	19	59
Subsidy Loans	13	
Rooming House Permits	36	
Inspections Upon Complaints	14	
Student Housing	21	
Community Development Grants	0	
Downtown Rehab. Loans	6	
Units Inspected	128	
Violations Found	27	
Violations Corrected	27	
Units Condemned	12	
Progress Inspection	15	
Rooming House Units	107	
Structures Inspected	220	

Respectfully submitted,

NORMAND ROLLINS  
Housing Inspector

## ZONING REPORT

Public Hearings Held.....	8
Appeals Filed.....	13
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Respectfully submitted,

RONALD P. GOUDREAU  
Zoning Board Chairman





## DEVELOPMENT DEPARTMENT REPORT

The Development Department functions as the City's professional planning staff and as the administrator of federal grants from the U.S. Department of Housing and Urban Development, the U.S. Economic Development Administration, and other sources. During the period of this report, the department continued a number of ongoing projects, implemented some which had been in the planning stage for some time, and began the development of several new projects.

### Downtown Revolving Loan Fund

The Development Department has secured funding for a loan program which is available to downtown businesses at a reduced interest rate. This is operated in conjunction with the Berlin Economic Development Council (BEDCO).

### Moxie Alley

The Development Department is cooperating with the U.S. Soil Conservation Service to construct a new channel for the Dead River through Moxie Alley in downtown Berlin. Current plans call for the construction of a pedestrian mall through the alley, including the installation of trees, benches, and lighting. This attractive area will encourage people to visit the downtown and patronize local businesses. Construction of the channel is planned for 1986.

### Berlin Municipal Airport

Although commuter air service has been discontinued, the Department continues to work to improve the airport facility itself. Activity during the year included complete replacement of 80% of the 5,000 foot runway.

### Neighborhood Improvements

The Development Department continued to provide loans to property owners in the downtown neighborhood for the rehabilitation and improvement of their residential buildings. These loans are available at substantially reduced interest rates and have proven to be very popular. Other activities administered and/or funded with Development Department secured funds were improvements to streets and sidewalks in targeted areas of the City.

### Industrial Park

During the year the Department awarded contracts totalling over \$600,000 for improvements at the Maynesboro Industrial Park. Major items included a new roof and insulation for the City's 44,000 square foot speculative building. The City also extended road, water, and sewer to open up some 40 acres of land for new development.

Respectfully submitted,

JEFFREY H. TAYLOR  
Development Director

## CITY PLANNING BOARD REPORT

The State of New Hampshire's planning enabling legislation assign the following basic responsibilities to local planning boards:

1. To publish a municipal master plan and plan and promote public interest in and understanding of it.
2. To make investigations and recommendations relating to the planning and development of the municipality.
3. To consult with and advise public officials, agencies and citizens with regard to carrying out the master plan and the development of the municipality.

During the past year, the Berlin City Planning Board met monthly in pursuit of the above responsibilities. Significant accomplishments include:

1. Cooperated with the Berlin Water Works to develop a program for improvements to Berlin's water system, including a 2M gallon storage tank, a new river crossing, and an ongoing leak detection program.
2. Reviewed all transfers of municipal property and proposed land donations.
3. Studied the problems and alternatives in the Route 110/Route 16 connection program.
4. Continued study of the paper streets issue and developed background for new City policy on ownership of paper streets.
5. Finalized plans for the completion of the East Side Arterial leading into the James River Corporation yard on Hutchins Street.

During the coming year, the City Planning Board will continue to plan the future of Berlin and make recommendations for orderly, well-planned, long-range development. The Board meets at City Hall the first Thursday evening of each month, and welcomes private citizens to attend.

Respectfully submitted,

RICHARD H. VAILLANCOURT  
Chairman



## PUBLIC SCHOOLS REPORT

The Berlin Public Schools saw a successful 1984-85 school year. Fiscal constraints continued to be a problem. However, with the assistance of a dedicated staff and under the capable leadership of the Berlin Board of Education, the educational program did not suffer noticeably.

At the elementary level, several curriculum changes were initiated. The revised social studies curriculum developed and approved in the 1983-84 school year was implemented with a high rate of success. The computer literacy program implemented in 1983-84 was reviewed and assessed by Professor Judith Kull of the University of New Hampshire. Results of her assessment were reviewed and implemented whenever possible. Kindergarten screening was held once again with a new orientation night for the parents of the incoming kindergarten students held prior to the screening. The CTBS testing program was in its second year of use by the Berlin Public Schools, and we hope to be able to continue using this testing program in years to come. Grade level meetings among all elementary staff were held throughout the school year to work on the language program. The elementary administration worked on revising report cards for kindergarten through grade four for implementation in 1985-86. The elementary administrative team was very successful during this school year with the renewed efforts of the Bartlett/Marston Principal, Beverly Dupont, and the new Brown School Principal, Robert Coffill. We are very fortunate to have such professional leadership for our elementary schools.

In the Middle School, many maintenance and energy retrofits are necessary due to the lack of funds over the past several years precluding the continuation of maintenance programs. With the approval of the bond issue, it is hoped that many of these projects can be completed. During the 1984-85 school year, the Berlin Middle School was designated an Approved Middle/Junior High School. Following a State Department visitation in the spring, notification was received that unless certain concerns were addressed, the approved Middle School status would in all likelihood be revoked. These concerns involve additional personnel in the music and guidance areas. We are hopeful that financial constraints will be eased in the 1985-86 School Year so as to allow us to make these staff additions and be able to maintain our approved Middle School status. Curriculum-wise, the Middle School implemented their portion of the new social studies curriculum as well as increasing the "team teaching" efforts in grades five and six. The science curriculum is being revised with a December, 1985 targeted completion date. The computer literacy program for all Middle School students was initiated in December, 1984 and January, 1985. Additional hardware is necessary in order to implement the program as it should be. With the limited funds available, the purchases which have been made have been chosen wisely. A successful science fair was initiated with excellent student participation. Overall, the educational program was well delivered and with the help of dedicated staff members, we hope to be able to continue with the same quality education in the future.

At the High School, opening enrollments were down 20-25 students. This eased, somewhat, the overcrowding problems evident at this building. Further plans were made for the implementation of the new High School standards. Over the next three years, Berlin High School will make the necessary changes in order to continue to receive a rating of an "approved" versus "non-approved" high school.

We have a very capable and competent staff who is concerned with growth and development of the students with whom they are working. For the first time in a number of years, the High School experienced a large turnover of staff members due to various reasons. It is our hope that this trend is a temporary one and will not continue into future years.

Very little has been done on capital improvements or on the five-year painting and maintenance program. These are problems which we are hoping to be able to remedy in the near future with the help of any "extra" funding which may become available.

A concern has been expressed regarding general apathy shown by too many students at all levels toward their school work. We feel this can be resolved through the combined efforts of the staff and parents working together. High expectations must be set and followed through by school personnel, parents, and above all the individuals if we are to follow this concern to a successful conclusion. Over all, we have a good student body, who are friendly, cooperative, and responsive in regard to most aspects of their school lives. Our student leaders, athletes and club members are outstanding in all respects and we congratulate them for being fine representatives of our schools and community.

The 1984-85 school year was a successful one, despite fiscal problems. We continue to review and revise our educational program and will follow through on these efforts again during the 1985-86 school year. We are hopeful that with the bond issue, the necessary retrofits can be completed in order to bring our buildings to a more acceptable level. We would like to thank everyone involved with the schools, both internally and externally, for their support of our schools during the 1984-85 school year.



# REPORT OF THE BERLIN HOUSING AUTHORITY

## CONTINUING PROGRAM GROWTH

HUD acted favorably on the Authority's 1984 application to expand its Section 8 EXISTING HOUSING program with the result that at year's end the total number of rental units allocated to the four subsidized housing programs administered by the Authority had increased to 296.

Of these, 55 were PUBLIC HOUSING units owned and managed by the Authority (the CLARENCE M. WELCH and HILLSIDE apartment complexes), 42 were subsidized apartments owned by a limited partnership but managed by the Authority (SAINT REIS HOUSE), and 199 were Section 8 units subsidized under either the EXISTING HOUSING or MODERATE REHABILITATION programs (142 and 57 units, respectively). Apartments in the latter two programs are located in privately-owned buildings scattered throughout the City. All 97 apartments owned and/or managed by the Authority are set aside for occupancy by the elderly or disabled while 100 of the 199 EXISTING HOUSING or MODERATE REHABILITATION units are earmarked for non-elderly families.

Applications from property owners interested in participating in the Authority's expanded MODERATE REHABILITATION program were invited in May of 1984.

## PROGRAM NOTES

During the 12 months ended November 30, 1984, the City Health Department inspected 140 housing units to ascertain whether they met the EXISTING HOUSING program's quality standards. Any repairs that may be needed must be made before a family occupying an apartment receives rental assistance from the Authority.

As of December 1st, the average housing assistance payment (HAP) made to Berlin landlords on behalf of lower-income households participating in the EXISTING HOUSING and MODERATE REHABILITATION programs was \$157 per month. A HAP represents the difference between the gross rent being charged for a dwelling and the portion of the rental which an assisted family is required to pay. The family's portion of the rent is based on its income.

At present, the Authority is making housing assistance payments to private owners at an annual rate of more than \$320,000; since the inception of the EXISTING HOUSING program in December, 1975, the Authority has paid out a total of 1.9 million dollars in rental assistance under its EXISTING HOUSING and MODERATE REHABILITATION programs.

Respectfully submitted,

DONALD MANGINE  
Executive Director

## BERLIN HOUSING AUTHORITY BALANCE SHEET December 31, 1984

### ASSETS

CASH	\$ 59,193.15
ACCOUNTS RECEIVABLE	1,066.27
ADVANCES - REVOLVING FUND	5,936.61
INVESTMENTS	76,179.52
DEBT AMORTIZATION FUNDS	
HUD Annual Contributions Receivable	78,322.86
DEFERRED CHARGES	
Prepaid Insurance	2,594.75
LAND, STRUCTURES & EQUIPMENT	1,330,871.64
TOTAL ASSETS	<u>\$1,554,164.80</u>

### LIABILITIES AND CAPITAL

LIABILITIES	
Accounts Payable	\$ 27,719.79
Notes Payable	982,906.78
Prepaid Annual Contributions	8,218.59
TOTAL LIABILITIES	<u>\$1,018,845.16</u>
CAPITAL	
Operating Reserves	\$109,031.92
Cumulative HUD Annual Contributions (net)	426,287.72
TOTAL CAPITAL	535,319.64
TOTAL LIABILITIES AND CAPITAL	<u>\$1,554,164.80</u>





## FINANCE/COLLECTION DEPARTMENT REPORT

The Finance/Collection Department is responsible for the accounting and record keeping of all financial transactions of the City.

As of July 1, 1984, the City acquired an IBM 34 System, and transferred its entire Finance operations on this computer. The Collection Department underwent a major change from its manual operations to complete computerization of Real Estate Taxes, Tax Titles, Resident Taxes, and Motor Vehicle Permits. The Finance Department computerization included the following: General Ledger, Accounts Payable, Payroll, Cash Revenues, Vendor Ledger, Financial Reporting, Real Estate Billing, Resident Tax Billing, Sewer Tax Billing and Accounting, Tax Sale Data and Voter Registration.

The City hired the Audit Firm of Carey, Vachon & Clukay, Manchester, N.H., and the City's financial reports for the General Fund and other funds are in their accompanying Audit Report for the year ended June 30, 1985.

This Department also administers Insurance and Retirement Programs for the City and School Departments.

Respectfully submitted,

ALINE A. BOUCHER  
Comptroller/Collector

### TAX COLLECTOR'S REPORT

	1985 REAL ESTATE TAXES	1984 REAL ESTATE TAXES	1984 TAX TITLES	PRIOR YEAR'S TAX TITLES	1984 SEWER TAXES	1984 RESIDENT	PRIOR YEAR'S RESIDENT
07/01/84 Uncollected Balance	--	(1,379,716)	--	545,758	421,485	41,180	43,729
Taxes sold to City - 1984	--	--	438,606*	--	--	--	--
1984 Tax Warrants	--	6,891,497	--	--	548,207	--	--
Added Taxes	--	1,351	--	--	--	--	--
Refunds on Overpayments	--	1,759	--	--	--	232	--
Collections/Redemptions	(1,466,924)	(5,083,125)	(100,710)	356,026	(738,634)	(27,970)	(9,915)
Veterans Exemptions	--	(60,800)	--	--	--	--	--
Tax Sale April, 1985	--	(361,833)	--	--	(45,730)	--	--
Abatements/Deeded to City	--	(9,133)	--	(8,528)	(10,426)	--	--
Reserve-Uncollectible	--	--	--	--	--	--	(23,767)
Uncollected Balance	(\$1,466,924)	\$ -0-	\$337,896	\$181,204	\$174,902	\$13,442	\$10,047

\*Includes Redemption Costs & Fees

Interest on Delinquent Taxes \$80,665

Interest on Redemptions \$50,437

Penalties-Redemption Taxes \$ 759

Respectfully submitted,

ALINE A. BOUCHER  
Comptroller/Collector



**CITY OF BERLIN, NEW HAMPSHIRE**

**FINANCIAL STATEMENTS**

**AND**

**AUDITORS' OPINION**

**June 30, 1985**



CITY OF BERLIN, NEW HAMPSHIRE

June 30, 1985

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CITY OF BERLIN, NEW HAMPSHIRE

June 30, 1985

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Honorable Mayor, City Council and City Manager  
City of Berlin, New Hampshire

We have examined the combined financial statements of the City of Berlin, New Hampshire, as of and for the year ended June 30, 1985, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As more fully described in Note 1, the combined financial statements referred to above do not include the financial statements of the General Fixed Asset Account Group, which should be included to conform with generally accepted accounting principles.

Budgetary control over certain grants accounted for as Special Revenue Funds are maintained on the basis of fiscal periods of the grants. Accordingly, the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual does not include Special Revenue Funds as required by generally accepted accounting principles.

The financial statements of the Berlin Water Works, Berlin Economic Development Council, Inc. and Berlin Airport Authority have not been included as part of the accompanying financial report as required by generally accepted accounting principles.

As discussed in Note 8 to the financial statements the City is defendant in several law suits with contractors and engineers in connection with the construction of a wastewater treatment system. The City has filed counter claims against the engineering firm. The litigation is at various phases including settlement discussions. The ultimate outcome of the lawsuits cannot presently be determined, and no provision for any liability that may result has been made in the financial statements.

In our opinion, except for the effects of the matters discussed in the second through fourth paragraph of this report and subject to the effects of the financial statements of such adjustments, if any, as might be required had the outcome of the uncertainty referred to in the fifth paragraph of this report been known, the combined financial statements referred to above

present fairly the financial position of the City of Berlin, New Hampshire at June 30, 1985, and the results of operations and changes in financial position of its proprietary fund types for the year then ended, applied on a consistent basis with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the financial statements taken as a whole. The additional information listed as supplemental and supplementary schedules in the table of contents is presented for purpose of additional analysis and is not a required part of the financial statements of the City of Berlin, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

*Cary, Vachon & Clukay*

September 6, 1985

EXHIBIT A

CITY OF BERLIN, NEW HAMPSHIRE

Combined Balance Sheet - All Fund Types and Account Groups  
June 30, 1985

	Governmental Fund Types			Proprietary Fund Types	All Trust & Agency Funds	Account Group General Long- Term Obligations	TOTALS (Memorandum Only)
	General	Special Revenue	Capital Projects				
<b>ASSETS</b>							
Cash and temporary investments	\$2,658,110				\$167,116		\$2,825,226
Taxes receivable	2,519,991						2,519,991
Accounts receivable	172,442						344,777
Due from other governments	956,625	\$491,051		\$172,335			1,447,676
Due from other funds	765,319	100,934	\$1,695,654	1,586			2,563,493
Other receivables	7,252						7,252
Other assets	27,251						34,461
Inventories-at cost				7,200			9,441
Net investment in direct financing leases (Note 5)				9,441			707,397
Investment property (Note 5)				707,397			756,732
Property, plant and equipment (Notes 1 and 8)				756,732			22,432,089
Amount to be provided for sick leave (Note 1)				22,432,089		\$1,226,497	1,226,497
Amount to be provided for retirement of general long-term debt						9,965,000	9,965,000
<b>Total Assets</b>	<b>\$7,106,990</b>	<b>\$591,985</b>	<b>\$1,695,654</b>	<b>\$24,086,780</b>	<b>\$167,116</b>	<b>\$11,191,497</b>	<b>\$44,840,022</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities:</b>							
Accounts payable	\$368,081	\$198,033	\$107,700				\$673,814
Due to other funds	1,784,392	320,554	68,764	\$385,711	\$4,072		2,563,493
Accrued expenses	291,153			64,686			355,839
Deferred tax revenue (Note 7)	3,952,925						3,952,925
Retainage payable			391,374				391,374
Notes payable (Notes 5 and 6)			450,000	853,435		\$1,226,497	1,303,435
Accrued sick leave (Note 1)							1,226,497
General long-term debt payable (Note 6)				325,000		9,965,000	10,290,000
<b>Total Liabilities</b>	<b>6,396,551</b>	<b>518,587</b>	<b>1,017,838</b>	<b>1,628,832</b>	<b>4,072</b>	<b>11,191,497</b>	<b>20,757,377</b>
<b>Fund Equity:</b>							
Contributed capital (Note 10)				22,937,545			22,937,545
Retained earnings				(479,597)			(479,597)
<b>Fund Balance:</b>							
Reserved for specific purposes			904,109				904,109
Reserved for encumbrances							23,978
Unreserved:							
Designated for specific purposes	264,081	43,758			96,978		404,817
Undesignated	422,580	29,640	(226,293)		66,066		291,793
<b>Total Fund Equity</b>	<b>710,439</b>	<b>73,398</b>	<b>677,816</b>	<b>22,457,948</b>	<b>163,044</b>		<b>24,082,645</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$7,106,990</b>	<b>\$591,985</b>	<b>\$1,695,654</b>	<b>\$24,086,780</b>	<b>\$167,116</b>	<b>\$11,191,497</b>	<b>\$44,840,022</b>

See notes to financial statements



## EXHIBIT B

## CITY OF BERLIN, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures and Changes in Fund Balance -  
 All Governmental Fund Types and Expendable Trust Funds  
 For the Year Ended June 30, 1985

	Governmental Fund Types				TOTALS
	General (Note 2)	Special Revenue	Capital Projects	Debt Service	(Memorandum Only)
Revenues:					
Taxes	\$6,491,022				\$6,491,022
Licenses and permits	482,550	\$1,782,629			2,265,179
Intergovernmental revenues	2,610,032		\$1,111,200		3,721,232
Charges for services	543,199	303,637			846,836
Interest on investments	168,012				168,012
Miscellaneous revenues	26,505		126,577		153,082
Total Revenues	10,321,320	2,086,266	1,237,777		13,645,363
Expenditures:					
General government	1,226,483	63,293			1,289,776
Public safety	1,662,074				1,662,074
Highways and streets	1,001,293				1,001,293
Health and welfare	240,777	128,904			369,681
Leisure services	213,705				213,705
Education	4,292,243	657,590			4,949,833
Berlin Water Works	214,150				214,150
Capital outlay	304,189	1,157,348	1,859,522		3,321,059
Debt Service:					
Principal				\$797,000	797,000
Interest				180,269	180,269
Total Expenditures	9,154,914	2,007,135	1,859,522	977,269	13,998,840
Excess of Revenues Over (Under) Expenditures	1,166,406	79,131	(621,745)	(977,269)	(353,477)
Other Financing Sources (Uses):					
Operating transfers in	298,000	198,230		977,269	1,473,499
Operating transfers out	(1,629,112)	(298,000)			(1,927,112)
Proceeds of bond issue			1,000,000		1,000,000
Total Other Sources (Uses)-Net	(1,331,112)	(99,770)	1,000,000	977,269	546,387
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(164,706)	(20,639)	378,255		192,910
Fund Balance July 1, as restated (Note 4)	875,145	94,257	299,561		1,296,313
Fund Balance, June 30	\$710,439	\$73,618	\$677,816		\$1,489,223

See notes to financial statements

## EXHIBIT C

## CITY OF BERLIN, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Charges in Fund Balance -  
 Budget and Actual - General Fund  
 For the Year Ended June 30, 1985

	Budget	Actual (Note 2)	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$6,488,113	\$6,543,676	\$55,563
Licenses and permits	322,650	482,550	159,900
Intergovernmental revenues	2,592,835	2,610,032	17,197
Charges for services	514,848	543,199	28,351
Interest on investments	170,000	168,012	(1,988)
Miscellaneous	1,850	26,505	24,655
Total Revenues	10,090,296	10,373,974	283,678
Expenditures:			
General government	1,525,602	1,232,337	293,265
Public safety	1,668,479	1,657,464	11,015
Highways and streets	1,113,757	989,225	124,532
Health and welfare	307,814	239,308	68,506
Leisure services	220,547	212,538	8,009
Education	4,086,327	4,259,238	(172,911)
Berlin Water Works	214,500	214,150	350
Capital outlay	303,951	305,388	(1,437)
Total Expenditures	9,440,977	9,109,648	331,329
Excess of Revenues Over (Under) Expenditures	649,319	1,264,326	615,007
Other Financing Sources (Uses):			
Operating transfers in	298,000	298,000	
Operating transfers out	(1,663,347)	(1,629,112)	34,235
Total Other Sources (Uses)	(1,365,347)	(1,331,112)	34,235
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Sources	(716,028)	(66,786)	649,242
Fund Balance, July 1- as restated (Note 4)	875,145	875,145	
Fund Balance, June 30	\$159,117	\$808,359	\$649,242

See notes to financial statements

## EXHIBIT D

## CITY OF BERLIN, NEW HAMPSHIRE

Combined Statements of Revenues, Expenditures and Changes in Retained Earnings/Fund Balances  
 All Proprietary Fund Types and Non-Expendable Trust Funds  
 For the Year Ended June 30, 1985

	Proprietary Fund Types			Fiduciary Fund Types	
	Enterprise Funds				
	Sewer	Industrial Park Authority	Total	Non-Expendable Trust	Combined Totals
Operating Revenues:					
Charges for services	\$543,731		\$543,731		\$543,731
Dividends and interest				\$17,445	17,445
Rental income		\$110,458	110,458		110,458
Interest on direct financing lease		36,386	36,386		36,386
Contributions				5,400	5,400
Total Operating Revenues	543,731	146,844	690,575	22,845	713,420
Operating Expenses:					
Salaries and wages	221,448		221,448		221,448
Repairs and maintenance	16,862	15,857	32,719	2,822	35,541
Materials and supplies	126,702		126,702		126,702
Administrative	70,708	5,426	76,134	1,250	77,384
Utilities	63,717	9,874	73,591		73,591
Depreciation (Note 1)	29,617	11,316	40,933		40,933
Provision for bad debts		50,053	50,053		50,053
Total Operating Expenses	529,054	92,526	621,580	4,072	625,652
Net Operating Income	14,677	54,318	68,995	18,773	87,768
Non-Operating Revenues (Expenses):					
Interest (net)	(432,825)	(101,136)	(533,961)		(533,961)
Income (Loss) Before Operating Transfers	(418,148)	(46,818)	(464,966)	18,773	(446,193)
Operating transfers in	453,613		453,613		453,613
Net Income (Loss)	35,465	(46,818)	(11,353)	18,773	7,420
Retained Earnings (Deficit)/Fund Balance July 1, As Restated (Note 4)	(406,617)	(61,627)	(468,244)	144,271	(323,973)
Retained Earnings (Deficit)/Fund Balance, June 30	(\$371,152)	(\$108,445)	(\$479,597)	\$163,044	(\$316,553)

See notes to financial statements

## EXHIBIT E

## CITY OF BERLIN, NEW HAMPSHIRE

Combined Statement of Changes in Financial Position -  
All Proprietary Fund Types and Non-Expendable Trust Funds  
For the Year Ended June 30, 1985

	Proprietary Fund Types		Fiduciary Fund Types	
	Enterprise Funds		Non-Expendable Trust	Combined Total
	Sewer	Industrial Park Authority		
Sources of Working Capital:				
Operations:				
Net income (loss)	\$35,465	(\$46,818)	\$18,773	\$7,420
Expenses not requiring the use of of working capital:				
Depreciation	29,617	11,316		40,933
Working Capital Provided by Operations	65,082	(35,502)	18,773	48,353
Other Sources:				
Contributions to capital	1,921,059			1,921,059
Decrease in investment in capital lease		26,776		26,776
Total Sources of Working Capital	1,986,141	(8,726)	18,773	1,996,188
Uses of Working Capital:				
Acquisition of fixed assets/investments	1,982,375			1,982,375
Decrease in general obligation bonds-net		46,592		46,592
Prior period adjustment (Note 4)	77,627			77,627
Total Uses of Working Capital	2,060,002	46,592		2,106,594
Net Increase (Decrease) in Working Capital	(\$73,861)	(\$55,318)	\$18,773	(\$110,406)
Component Elements of Net Increase (Decrease)				
In Working Capital:				
Cash and temporary investments			\$22,845	\$22,845
Accounts receivable	(246,583)	(37,364)		(283,947)
Inventories	(679)			(679)
Due from other funds	1,586			1,586
Other assets	(4,878)			(4,878)
Accounts payable	176,693			176,693
Due to other funds		(1,545)	(4,072)	(5,617)
Other liabilities		(16,409)		(16,409)
Net Increase (Decrease) in Working Capital	(\$73,861)	(\$55,318)	\$18,773	(\$110,406)

See notes to financial statements

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS  
June 30, 1985

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Berlin, New Hampshire was incorporated in 1829 under the laws of the State of New Hampshire. The City operates under a Council-Mayor form of government, under the direct management of an appointed City Manager, and provides services as authorized by its charter.

The accounting policies of the City of Berlin, New Hampshire conform to generally accepted accounting principles for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

A. Basis of Presentation - Fund Accounting

The accounts of the City are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance/retained earnings, revenues, and expenditures/expenses. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the City:

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the City's governmental fund types:

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for specific restricted revenues and expenditures.



CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1985

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Basis of Presentation - Fund Accounting (Continued)

Debt Service Fund - Debt Service Fund is used to account for the resource obtained and used for the payment of interest and principal on general long-term debt.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities such as sewer treatment expansion, school building renovation, and bridge improvements.

Proprietary Fund Types

Proprietary Funds are used to account for the City's ongoing activities, which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in financial position.

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Expenditures for wastewater improvements have been reported as expenditures in the Wastewater I and Wastewater II capital project funds. The City accounts for the sewer and industrial development park authority as self supporting enterprise funds.

Non-Expendable Trust Funds - Non-Expendable Trust Funds are accounted for as Proprietary Funds, since capital maintenance is critical.

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 1985

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Basis of Presentation - Fund Accounting (Continued)

Fiduciary Fund Types

Fiduciary Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals and other governmental units, and/or other funds.

Trust Funds - Trust Funds include expendable and non-expendable funds. Expendable Trust Funds (Capital Reserve Funds) are recorded as governmental type funds.

Agency Funds - The City collects taxes for Coos County, an independent governmental unit, which is remitted to them as required by law. These funds are accounted for as Agency Funds.

Account Groups

General Fixed Asset Account Group - The City does not record the acquisition of fixed assets in the General Fixed Asset Account Group as required by generally accepted accounting principles. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith, are accounted for as expenditures in the year payments are made.

General Long-Term Debt Account Group - This group of accounts is established to account for all unmatured long-term general obligation bonds payable and accrued compensation absences.

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1985

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Accounting

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e. both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria is met.

Licenses and permits, charges for services, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are measurable and available.

The accrual basis of accounting is used by proprietary and fiduciary fund types.

During the course of normal operations, the City has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and fiduciary funds statements reflect such transactions as transfers.

The City follows the policy of recording property tax revenue in accordance with Interpretation 3 of the Governmental Standards Accounting Board.

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1985

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Inventories

Inventories in the Sewer Enterprise Fund are valued at the lower of cost (first-in, first-out basis) or market. All other materials and supplies are considered expended when purchased.

D. Proprietary Type Funds - Property, Plant and Equipment

Sewer Fund wastewater treatment facility is stated at cost. The City follows the policy of charging to operating expenses annual amounts of depreciation which allocate the cost of property and equipment over a fifty year period. The City employs the straight line method for determining the annual charge for depreciation.

E. Encumbrances

Encumbrances are unfilled purchase orders, contracts, and other commitments for the expenditure of City resources. Encumbrances outstanding at June 30, 1985 are reported as a reservation of fund balance, since they do not constitute expenditures or liabilities.

F. Accrued Vacation and Sick Leave

Employees earn vacation and sick leave time as they provide the services. Pursuant to certain collective bargaining agreements, employees may accumulate (subject to certain limitations) unused sick pay time earned and, upon retirement, termination or death, may be compensated for certain amounts at current rates of pay. Estimated annual amounts are included in the appropriate operating budgets. The long-term portion of accrued vacation and sick leave benefits of \$ 1,226,497 is included in the General Long-Term Debt Account Group.

NOTE 2--BUDGETARY ACCOUNTING

General Fund revenues and expenditures reported in the Statement of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual for the General Fund (Exhibit C) is presented on the basis budgeted by the City. The amounts differ from those reported in

**CITY OF BERLIN, NEW HAMPSHIRE**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

June 30, 1985

**NOTE 2--BUDGETARY ACCOUNTING (CONTINUED)**

conformity with generally accepted accounting principles in the Statement of Revenues, Expenditures and Changes in Fund Balance for all Governmental Fund Types and Expendable Trust Funds (Exhibit B) as follows:

**Revenues:**

Per Exhibit C	\$ 10,373,974
Adjustments:	
Application of GASB Interpretation	
3-Net	(52,654)
	-----
Per Exhibit B	\$ 10,321,320
	=====

**Expenditures:**

Per Exhibit C	\$ 9,109,648
Adjustments:	
Accrued payroll-June 30, 1984	(56,877)
Accrued payroll-June 30, 1985	75,458
Accrued vacations-June 30, 1984	(135,701)
Accrued vacations-June 30, 1985	183,977
Accrued payroll taxes-June 30, 1984	(32,569)
Accrued payroll taxes-June 30, 1985	30,886
Reserve for Encumbrances-June 30, 1984	5,080
Reserve for Encumbrances-June 30, 1985	(23,978)
	-----
	\$ 9,154,914
	=====

The revised budget represents adjusted departmental appropriations as authorized by the City Council. The Council may transfer funds between operating categories or make supplemental appropriations from fund balance as they deem appropriate.

**NOTE 3--PROPERTY TAXES**

The City's property tax was levied November 1 on the assessed valuation listed as of the prior April 1 for all real property located within the City boundaries. The net assessed valuation as of April 1, 1984, upon which the 1984/1985 property tax levy was based, was \$181,355,200. The equalized valuation as computed



CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 1985

NOTE 3--PROPERTY TAXES (CONTINUED)

by the State of New Hampshire was \$225,168,996 for 1984 resulting in an assessment ratio of 81% of full equalized valuation.

Taxes are due in two installments on July 1 and December 1 with interest assessed thereafter on the unpaid balance. Unpaid taxes after December 1 accrue interest at 12% per annum. As prescribed by state law, the Tax Collector shall offer properties which are unpaid in the following year after taxes are due for the amount of unpaid taxes, interest and costs. The purchaser receives a priority tax lien on properties purchased and accrues interest at the rate of 18% per annum. If the property taxes and accrued interest is not paid within the two year redemption period, the purchaser at tax sale is entitled to a tax deed issued by the tax collector as prescribed in state statutes.

Semi-annual property tax payments for the June, 1985 levy which was received prior to June 30, 1985, 1985 resident tax warrant and property taxes not received within the sixty day recognition period (Interpretation 3) have been recorded as deferred tax revenues.

Taxes receivable are net of allowance for doubtful accounts of \$47,256 which represents resident taxes receivable for prior years.

NOTE 4--PRIOR PERIOD ADJUSTMENTS

The following prior period adjustments were made to correct accounting and reporting errors:

	Special Revenue Fund -----	Capital Projects Funds -----	Enterprise Funds -----
Fund Equity-July 1, 1984 (as previously reported)	\$94,257	\$270,407	(\$246,346)
Understatement of expendi- tures-Sewer Enterprise Fund			(77,627)
Understatement of revenues- South Bridge Project		27,554	
Overstatement of expendi- tures-South Bridge Project		1,600	

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 1985

**NOTE 4--PRIOR PERIOD ADJUSTMENTS (CONTINUED)**

	Special Revenue Fund -----	Capital Projects Funds -----	Enterprise Funds -----
Reclassifications between Funds:			
Airport Beacon Project reclassified from other programs to Community Development Fund	(\$10,116) 10,116		
EDA Project reclassi- fied from other programs to Community Develop- ment Fund	(230) 230		
EDA Implementation Pro- ject from other programs to Community Development Fund	35,645 (35,645)		
Fund Equity-July 1, 1984 Restated	\$94,257 =====	\$299,561 =====	(\$323,973) =====

**NOTE 5--INDUSTRIAL DEVELOPMENT AND PARK AUTHORITY**

The Industrial Development and Park Authority (The Authority) was established July 15, 1974, pursuant to Chapter 26 of the Laws of 1974. The Authority was re-established on September 15, 1975 under the provisions of RSA 162-G, for the purpose of acquisition, development and disposal of industrial land and facilities.

Investment property is carried at cost. The investment property is being held for sale and, accordingly, depreciation has not been provided. Rental income may be received until the property is sold. Land and buildings represent property held for rental purposes. The buildings are being depreciated on the straight line method over a thirty year life.

# CITY OF BERLIN, NEW HAMPSHIRE

## NOTES TO FINANCIAL STATEMENTS (CONTINUED) June 30, 1985

### NOTE 5--INDUSTRIAL DEVELOPMENT AND PARK AUTHORITY(CONTINUED)

The Authority has entered into two long-term leases with bargain purchase options at the end of the lease term for buildings and land. These leases have been accounted for as direct financing leases. The minimum lease payments to be received under the capital leases are as follows:

1986	\$ 90,762
1987	90,762
1988	90,762
1989	90,762
1990	90,762
Subsequent	576,015
	-----
	\$1,029,825
Less unearned income	322,428
	-----
Net investment in direct financing leases	\$ 707,397
	=====

The Authority has long-term debt obligations payable of \$325,000. These bonds are 8% bonds issued in 1974 for an original value of \$ 450,000. As of June 30, 1985 the requirements for principal and interest in future years is a follows:

Year Ended June 30,	Principal	Interest	Total
-----	-----	-----	-----
1986	\$ 20,000	\$ 25,200	\$ 45,200
1987	20,000	23,600	43,600
1988	25,000	21,800	46,800
1989	25,000	19,800	44,800
1990	25,000	17,800	42,800
1991-1995	165,000	52,600	217,600
1996	45,000	1,800	46,800
	-----	-----	-----
	\$ 325,000	\$ 162,600	\$ 487,600
	=====	=====	=====

In addition, the Authority has long-term mortgage obligations of \$ 376,112 and \$ 477,323 payable to the Berlin Economic Development Council (BEDCO) and Indian Head Bank North, respectively. Obligations due BEDCO are at 6% interest and have various repayment schedules up to fifteen years. As properties

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1985

NOTE 5--INDUSTRIAL DEVELOPMENT AND PARK AUTHORITY (CONTINUED)

become leased, lease payments will be assigned to BEDCO until the outstanding mortgage balances have been repaid. Mortgage payments on the Indian Head North loan are due in monthly installments of \$ 6,411 including interest at 1 1/2% below the prime lending rate at the Bank of Boston through June, 1996.

NOTE 6--LONG-TERM DEBT

The following is a summary of debt transactions of the City for the year ended June 30, 1985:

General Obligation Bonds at July 1, 1984	\$ 9,290,000
School Improvement Bonds Issued	1,000,000
Sewer Bond Anticipation Notes Issued	450,000
Bonds Retired	( 775,000)
	-----
	\$ 9,965,000
	=====

General obligation bonds payable at June 30, 1985 are comprised of the following individual issues:

	Interest Rate	Final Maturity Date	Annual Serial Payment	Amount Issued	Balance at June 30, 1985
Public Improve- ment Bonds	4%	1-1-86	\$ 15,000	\$ 300,000	\$ 15,000
School Bonds	5.7%	9-1-90	50,000	950,000	300,000
Water Bonds	6.2%	1998	100,000	1,770,000	1,100,000
Fiscal Year Change Bonds	5.375%	9-1-86	200,000	2,000,000	400,000
School Bonds	4.8%	9-1-90	125,000	2,250,000	625,000
Sewer Bonds	9.46%	7-15-03	55,000	3,200,000	3,145,000
Sewer Bonds	5.2%	5-1-98	230,000	4,540,000	2,930,000
School Improve- ments Bonds	8.1%	2-15-95	100,000	1,000,000	1,000,000
Sewer Bond Antici- pation Notes	5.125%- 5.17%	11-27-85			450,000
					-----
					\$9,965,000
					=====

**CITY OF BERLIN, NEW HAMPSHIRE**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

June 30, 1985

**NOTE 6--LONG-TERM DEBT (CONTINUED)**

The annual requirements to amortize debt outstanding as of June 30, 1985 are as follows:

	Principal -----	Interest -----	Total -----
1986	\$ 1,225,000	\$ 660,340	\$ 1,990,140
1987	830,000	594,473	1,424,473
1988	630,000	546,625	1,176,625
1989	670,000	512,456	1,182,456
1990	685,000	471,033	1,156,033
1991-1995	2,960,000	1,758,168	4,718,168
1996-2000	1,775,000	865,119	2,640,119
2001-2005	1,090,000	222,460	1,312,460
	-----	-----	-----
	\$ 9,960,000	\$ 5,625,373	\$ 15,590,373
	=====	=====	=====

The City is subject to state statute which limits debt outstanding to a percentage (depending on how funds will be used) of the state's equalized valuation calculation. Debt incurred for sewer expansion and fiscal year change bonds are not in the limitation calculation. The following is a summary, by purpose, of the outstanding debt of the City at June 30, 1985 and related limitations.

	Net Debt Outstanding	Percent of State Assessed Value of \$225,168,996	Statutory Limit	Available Debt Margin
	-----	-----	-----	-----
Water	\$1,100,000	10%	\$22,516,900	\$21,416,900
School	1,925,000	7%	15,761,830	13,836,830
All Other	15,000	1.75%	3,940,457	3,925,457
Fiscal Year Change	400,000			
Sewer	6,075 000			
Sewer Bonds Anticipation Notes	450,000			
	-----			
	\$9,965,000			
	=====			



**CITY OF BERLIN, NEW HAMPSHIRE**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
June 30, 1985

**NOTE 6--LONG-TERM DEBT (CONTINUED)**

General obligation water serial bonds payable of \$ 1,100,000 issued for the Berlin Water Works are intended to be financed from revenues of the Berlin Water Works.

The Industrial Development and Park Authority's debt is not includable in the net indebtness of the City for the purpose of determining the City's legal borrowing limitation. The bonds are reported as a liability of the Industrial Development and Park Authority Fund.

The wastewater treatment facility and sewer general obligation bonds are guaranteed by the full faith and credit of the State of New Hampshire. The State has agreed to subsidize \$ 3,041,020 of the remaining debt in installments when due.

The general obligation debt of all local governmental units which provide services within City boundaries and which must be borne by property taxes levied on properties located within the City (commonly called overlapping debt), is summarized as follows:

	Net Debt Outstanding	Percentage Applicable to the City	Overlapping Debt
-----	-----	-----	-----
Government			
-----			
Coos County	\$ 1,169,012	29.03%	\$ 339,364
	=====		=====

**NOTE 7--DEFERRED TAX REVENUES**

Deferred tax revenues at June 30, 1985 is comprised of the following:

Semi-annual tax warrant due July 1, 1985	\$ 3,417,937
Application of GASB Interpretation 3	459,728
1985 Resident tax warrant	75,260
	-----
	\$ 3,952,925
	=====

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 1985

NOTE 8--CONTINGENT LIABILITIES

Litigation

The City is a defendant in three lawsuits initiated by contractors claiming damages of approximately \$4,800,000 in connection with construction and expansion of a wastewater treatment system. All three suits involve allegations of defective contract specifications and damages and losses that result therefrom. The City has filed a \$15,000,000 claim for damages against the engineering firm related to this project. The engineering firm has filed a \$10,000,000 counterclaim against the City. The City has settled two other cases relating to the this matter in April, 1985 which will reduce the claim against the engineering firm. The remaining litigation is at various phases including settlement discussions and because of the existing uncertainties, the eventual outcome of these contingencies cannot be predicted. The ultimate liability, if any, with respect to them cannot reasonably be estimated and therefore, no liability has been recorded in the financial statements. The City's General Counsel are unable to determine if the results of these matters will have a material effect on the City's financial position.

There are other various claims and suits pending against the City which arise in the normal course of the City's activities. In the opinion of legal counsel and City management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the City.

A. Other Liabilities

The City participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the City expects such amounts, if any to be immaterial.

**CITY OF BERLIN, NEW HAMPSHIRE**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

June 30, 1985

**NOTE 9--SUMMARY OF PROPRIETARY FUND TYPE PROPERTY, PLANT AND EQUIPMENT**

	Sewer Enterprise Fund	Industrial Park Authority
	-----	-----
Land	\$ 22,663	
Plant and Equipment	25,019,984	\$ 359,493
Capital Improvements	29,053	
Vehicles	9,600	
	-----	-----
	25,081,300	359,493
Less accumulated depreciation	(2,967,050)	(41,654)
	-----	-----
	\$ 22,114,250	\$ 317,839
	=====	=====

**NOTE 10--CHANGES IN CONTRIBUTED CAPITAL--SEWER FUND**

Changes in contributed capital for the year ended June 30, 1985 as follows:

July 1, 1984:	
Capital Grants	\$ 22,427,949
City contributions	661,057
Less Accumulated amortization	(2,161,904)
	-----
	\$ 20,927,102
	-----
1984/1985 Capital Grants	\$ 1,111,200
1984/1985 City Contribution	809,859
	-----
	\$ 1,921,059
Less current year's amortization	(470,783)
	-----
Net change	1,450,276
	-----
Contributed Capital- June 30, 1985	\$ 22,377,378
	=====

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
June 30, 1985

**NOTE 11--PENSION PLAN**

The City participates in the New Hampshire retirement system, which is a multi-employer defined benefit pension plan. The system covers substantially all full-time permanent employees. It requires that both the City and employees, contribute to the plan and provide retirement, disability and death benefits. Employees are eligible for normal retirement upon attaining age sixty and early retirement after reaching fifty-five, provided they have accumulated ten years of creditable service.

As of June 30, 1985, the unfunded accrued liability is not available. Cost of living increases to retirees are being funded by the City on a percentage reimbursement basis to the New Hampshire Retirement System. Actuarially determined vested and non-vested benefits have not been calculated for the City's portion of the plan. Annual cost including amortization of prior service costs are being funded over a 20 year period.

In addition, employees of the public works department and certain recreation department personnel are covered under a City sponsored individual retirement account program.

Additional disclosures required by Statement No. 36 of the Financial Accounting Standards Board have not been made as the information is not available. The City's policy is to fund pension costs accrued. The City's contribution to this plan was \$ 307,252 for the year ended June 30, 1985 for both plans.

## SCHEDULE 1

## CITY OF BERLIN, NEW HAMPSHIRE

Combining Balance Sheet - Special Revenue Funds  
June 30, 1985

	Community Development	Federal Revenue Sharing	Federal Projects	Food Service	Home Health Care	Combining Totals
<b>ASSETS</b>						
Due from other governments	\$347,185	\$64,991	\$58,575	\$20,300		\$491,051
Due from other funds	90,280		4,518		\$6,136	100,934
<b>Total Assets</b>	<b>\$437,465</b>	<b>\$64,991</b>	<b>\$63,093</b>	<b>\$20,300</b>	<b>\$6,136</b>	<b>\$591,985</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>Liabilities:</b>						
Accounts payable	\$180,144		\$17,889			\$198,033
Due to other funds	282,620	\$31,262		\$6,672		320,554
<b>Total Liabilities</b>	<b>462,764</b>	<b>31,262</b>	<b>17,889</b>	<b>6,672</b>		<b>518,587</b>
<b>Fund Balances:</b>						
Designated for subsequent years' expenditures		33,729	10,029			43,758
Undesignated	(25,299)		35,175	13,628	\$6,136	29,640
	(25,299)	33,729	45,204	13,628	6,136	73,398
<b>Total Liabilities and Fund Balances</b>	<b>\$437,465</b>	<b>\$64,991</b>	<b>\$63,093</b>	<b>\$20,300</b>	<b>\$6,136</b>	<b>\$591,985</b>



SCHEDULE 2

CITY OF BERLIN, NEW HAMPSHIRE

Combining Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Special Revenue Funds  
For the Year Ended June 30, 1985

	Community Development	Federal Revenue Sharing	Federal Projects	Food Service	Home Health Care	CEFA	Combining Totals
<b>Revenues:</b>							
Intergovernmental revenues	\$1,005,983	\$273,346	\$394,386	\$108,914			\$1,782,629
Charges for services	16,178			163,118	\$124,341		303,637
<b>Total Revenues</b>	<b>1,022,161</b>	<b>273,346</b>	<b>394,386</b>	<b>272,032</b>	<b>124,341</b>		<b>2,086,266</b>
<b>Expenditures:</b>							
General government	63,043				128,904	\$250	63,293
Health and welfare			382,755	274,835			128,904
Education	1,157,348						657,590
Capital outlay							1,157,348
<b>Total Expenditures</b>	<b>1,220,391</b>		<b>382,755</b>	<b>274,835</b>	<b>128,904</b>	<b>250</b>	<b>2,007,135</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(198,230)</b>	<b>273,346</b>	<b>11,631</b>	<b>(2,803)</b>	<b>(4,563)</b>	<b>(250)</b>	<b>79,131</b>
<b>Other Financing Sources (Uses):</b>							
Operating transfers in	198,230						198,230
Operating transfers out		(298,000)					(298,000)
<b>Total Other Sources (Uses)</b>	<b>198,230</b>	<b>(298,000)</b>					<b>(99,770)</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>		<b>(24,654)</b>	<b>11,631</b>	<b>(2,803)</b>	<b>(4,563)</b>	<b>(250)</b>	<b>(20,639)</b>
<b>Fund Balance, July 1, As Restated</b>	<b>(25,299)</b>	<b>58,383</b>	<b>33,793</b>	<b>16,431</b>	<b>10,699</b>	<b>250</b>	<b>94,257</b>
<b>Fund Balance, June 30</b>	<b>(\$25,299)</b>	<b>\$33,729</b>	<b>\$45,424</b>	<b>\$13,628</b>	<b>\$6,136</b>		<b>\$73,618</b>

## SCHEDULE 3

## CITY OF BERLIN, NEW HAMPSHIRE

Combining Balance Sheet - Capital Projects Funds  
June 30, 1985

	Wastewater Treatment I	Wastewater Treatment II	South Bridge	School Building Vocational	School Capital Improvement	Combining Totals
<b>ASSETS</b>						
Due from other funds		\$774,805		\$2,440	\$918,409	\$1,695,654
Total Assets		\$774,805		\$2,440	\$918,409	\$1,695,654
<b>LIABILITIES AND FUND BALANCE</b>						
<b>Liabilities:</b>						
Accounts payable		\$91,900			\$15,800	\$107,700
Due to other funds	\$37,054		\$31,710			68,764
Retainage payable	391,374					391,374
Long term debt	450,000					450,000
Total Liabilities	878,428	91,900	31,710		15,800	1,017,838
<b>Fund Balances:</b>						
Reserved for future years	1,500				902,609	904,109
Undesignated (deficit)	(879,928)	682,905	(31,710)	\$2,440		(226,293)
Total Fund Balance	(878,428)	682,905	(31,710)	2,440	902,609	677,816
Total Liabilities and Fund Balances		\$774,805		\$2,440	\$918,409	\$1,695,654

SCHEDULE 4

CITY OF BERLIN, NEW HAMPSHIRE

Combining Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Capital Projects Funds  
For the Year Ended June 30, 1985

	Wastewater Treatment I	Wastewater Treatment II	South Bridge	School Building Vocational	School Capital Improvements	Combining Total
Revenues:						
Intergovernmental	\$1,105,200	\$6,000				\$1,111,200
Miscellaneous	90,192	36,385				126,577
Total Revenues	1,195,392	42,385				1,237,777
Expenditures:						
Capital outlay	1,538,206	219,925	\$4,000		\$97,391	1,859,522
Excess of Revenues Over (Under) Expenditures	(342,814)	(177,540)	(4,000)		(97,391)	(621,745)
Other Financing Sources:						
Proceeds of bond issue					1,000,000	1,000,000
Excess of Revenues and Other Sources Over (Under) Expenditures	(342,814)	(177,540)	(4,000)		902,609	378,255
Fund Balance (Deficit), July 1, As Restated	(535,614)	860,445	(27,710)	\$2,440		299,561
Fund Balance (Deficit), June 30	(\$878,428)	\$682,905	(\$31,710)	\$2,440	\$902,609	\$677,816

## SCHEDULE 5

## CITY OF BERLIN, NEW HAMPSHIRE

Combining Balance Sheet - All Proprietary Fund Types  
June 30, 1985

	Enterprise Sewer	Industrial Park Authority	Combined Total
ASSETS			
Accounts receivable	\$174,903	\$12,432	\$187,335
Allowance for estimated uncollectible accounts	(15,000)		(15,000)
Inventory	9,441		9,441
Due from other funds	1,586		1,586
Other assets	7,200		7,200
Investment property		756,732	756,732
Net investment in direct financing lease		707,397	707,397
Property, Plant and Equipment	22,114,250	317,839	22,432,089
	<u>\$22,292,380</u>	<u>\$1,794,400</u>	<u>\$24,086,780</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Due to other funds	\$279,498	\$106,213	\$385,711
Other accrued liabilities	6,656	58,030	64,686
Notes payable		853,435	853,435
General obligation bonds		325,000	325,000
Total Liabilities	<u>286,154</u>	<u>1,342,678</u>	<u>1,628,832</u>
Fund Equity:			
Contributed capital	22,377,378	560,167	22,937,545
Retained earnings (deficit)	(371,152)	(108,445)	(479,597)
Total Fund Equity	<u>22,006,226</u>	<u>451,722</u>	<u>22,457,948</u>
Total Liabilities and Fund Equity	<u>\$22,292,380</u>	<u>\$1,794,400</u>	<u>\$24,086,780</u>

## SCHEDULE I

## CITY OF BERLIN, NEW HAMPSHIRE

Schedule of Revenues, and Other Financing Sources -  
 Budget and Actual -  
 General Fund  
 For the Year Ended June 30, 1985

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Taxes:			
Property taxes	\$6,309,223	\$6,320,037	\$10,814
National bank stock	150		(150)
Interest on taxes	90,000	141,123	51,123
Timber yield taxes	4,500	4,500	
Resident taxes	77,240	77,199	(41)
Other	7,000	817	(6,183)
	6,488,113	6,543,676	55,563
Licenses and Permits:			
Auto permits	312,400	471,092	158,692
Dog licenses	1,800	1,352	(448)
City clerk's fees	8,000	9,806	1,806
Other	450	300	(150)
Total Licenses and Permits	322,650	482,550	159,900
Intergovernmental Revenues:			
Highway block grant	103,810	117,587	13,777
Railroad	4,105	4,105	
National forest land	33,902	35,876	1,974
Special education aid	104,428	106,547	2,119
Sweepstakes revenues	36,847	36,847	
Long-term debt reimbursements	787,087	786,414	(673)
Revenue sharing block grant	1,522,656	1,522,656	
Total Intergovernmental Revenues	2,592,835	2,610,032	17,197
Charges for Services:			
School tuition	421,398	412,663	(8,735)
Health department	50,000	77,868	27,868
Public works	42,000	51,754	9,754
Other	1,450	914	(536)
Total Charges for Services	514,848	543,199	28,351
Interest on investments	170,000	168,012	(1,988)
Miscellaneous revenues	1,850	26,505	24,655
Total Revenues	\$10,090,296	\$10,373,974	\$283,678



SCHEDULE I

CITY OF BERLIN, NEW HAMPSHIRE

Schedule of Revenues, and Other Financing Sources - (Continued)

Budget and Actual -

General Fund

For the Year Ended June 30, 1985

	Budget	Actual	Variance Favorable (Unfavorable)
	<u>          </u>	<u>          </u>	<u>          </u>
REVENUES:			
OTHER FINANCING SOURCES:			
Operating Transfers In:			
Federal revenue sharing fund	\$298,000	\$298,000	
	<u>          </u>	<u>          </u>	<u>          </u>
Total Other Financing Sources	298,000	298,000	
	<u>          </u>	<u>          </u>	<u>          </u>
Total Revenues and Other Financing Sources	\$10,388,296	\$10,671,974	\$283,678
	<u>          </u>	<u>          </u>	<u>          </u>

SCHEDULE II

CITY OF BERLIN, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses - Budget and Actual -  
General Fund  
For the Year Ended June 30, 1985

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES:			
General Government:			
Mayor and city council	\$34,550	\$34,380	\$170
Administration	370,643	269,178	101,465
Elections	7,150	8,338	(1,188)
City buildings	36,808	35,796	1,012
District court	52,000	85,741	(33,741)
Insurance	95,000	121,188	(26,188)
Central services		2,265	(2,265)
Discounts and abatements	158,319	101,294	57,025
Personnel account	680,596	497,110	183,486
Outside services	71,500	64,995	6,505
Contingency	19,036	12,052	6,984
Total General Government	1,525,602	1,232,337	293,265
Public Safety:			
Police	731,391	738,523	(7,132)
Fire	714,260	697,206	17,054
Street lighting	131,142	132,132	(990)
Ambulance subsidy	68,796	68,796	
Special public safety	22,890	20,807	2,083
Total Public Safety	1,668,479	1,657,464	11,015
Highways and Streets:			
Public works	958,746	857,542	101,204
Pollution control	133,791	109,757	24,034
Airport	21,220	21,926	(706)
Total Streets and Highways	1,113,757	989,225	124,532
Health and Welfare:			
Health	131,359	133,615	(2,256)
Welfare	176,455	105,693	70,762
Total Health and Welfare	\$307,814	\$239,308	\$68,506

## SCHEDULE II

## CITY OF BERLIN, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses - Budget and Actual - (Continued)  
 General Fund  
 For the Year Ended June 30, 1985

	Budget	Actual	Variance Favorable (Unfavorable)
Leisure Services:			
Parks and recreation	\$151,608	\$144,838	\$6,770
Library	68,939	67,700	1,239
Total Leisure Services	220,547	212,538	8,009
Education	4,086,327	4,259,238	(172,911)
Berlin Water Works	214,500	214,150	350
Capital Outlay:			
Computer acquisition	42,766	38,853	3,913
Parks & recreation equipment	8,729	7,755	974
Public works equipment	34,503	37,610	(3,107)
Fire equipment	12,786	16,003	(3,217)
Community improvements	59,757	59,757	
Bridge maintenance program	23,642	23,642	
Summer work program	100,333	100,333	
Western Avenue wall construction	8,351	8,351	
Special projects	13,084	13,084	
Total Capital Outlay	303,951	305,388	(1,437)
Total Expenditures	9,440,977	9,109,648	331,329
OTHER FINANCING USES:			
Transfer to sewer enterprise fund	459,417	453,613	5,804
Transfer to debt service fund	1,005,700	977,269	28,431
Transfer to community development fund	198,230	198,230	
	1,663,347	1,629,112	34,235
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$11,104,324	\$10,738,760	\$365,564

## BERLIN'S BOARDS AND COMMISSIONS

The people of Berlin owe a great deal of thanks to their fellow citizens who serve on our many boards and commissions. These people receive no pay and their services are greatly appreciated.

### BOARD OF ASSESSORS

John R. Gothreau, Chairman  
Arthur J. Bergeron, Jr.  
Louis Jolin

### BOARD OF HEALTH

Edouard M. Danais  
Philip Tremblay  
Louise Marquis

### POLICE COMMISSION

Louis Perrault, Chairman  
Hildegard Mercier  
Gerald Aikens  
Roger Marois

### BERLIN INDUSTRIAL DEVELOPMENT AND PARK AUTHORITY

Robert Dumont  
Donald Duquette  
George Arseneault  
Ronald R. Demers  
Robert Goddard  
Ronald Losier  
Yvonne Coulombe  
Gaston Fillion  
James Burns  
Richard McLaughlin  
Alfred Legere  
Maurice Wheeler  
Valmore Doucette  
Maurice H. Caron  
Roland H. Sherman  
Mitchell Berkowitz

### BOARD OF WATER COMMISSIONERS

Donald E. Borchers, Chairman  
Gerard E. Payeur  
John S. Sullivan  
Henry O. Pinette

### LIBRARY TRUSTEES

Roberta Blais, Chairman  
Nathalie Savchick  
Lorraine Rivard

### BERLIN HOUSING AUTHORITY

Robert R. Morin, Chairman  
Jack P. Crisp, Jr.  
Albert E. Drouin  
Dennis P. Fortier  
Marie P. Hughes  
Donald Mangine  
Robert Goddard

### ZONING BOARD OF ADJUSTMENT

Ronald Goudreau, Chairman  
Robert Boulanger  
Richard Poulin  
Ernest Guay  
Ann Conway  
Roland Lamontagne  
Richard Sirois  
Donald Laroche  
David Lauze

### ELECTION COMMITTEE

Margaret Neil, Chairman  
David Gilchrist  
Joseph Murray  
Raymond Chagnon  
Jean Nelson

### BOARD OF EDUCATION

Sylvio H. Laplante, Chairman  
Darrill Neal  
Carolyn Dorval  
Joseph N. Rozek  
Alethea Proburg

### CITY PLANNING BOARD

Richard H. Vaillancourt, Chairman  
Nicholas C. Darchik  
Donald Sloane  
Mark Hamlin  
Henry T. Cote  
Roger Marois  
Raymond Chagnon  
Maurice Wheeler  
Leo H. Montminy  
Omer Morin  
Joseph J. Ottolini  
Donald Borchers  
Mitchell Berkowitz  
Roland Lamontagne, Jr.  
Albin Johnson  
Paul Roy  
Anthony Harp  
Oscar Hamlin

### BERLIN ECONOMIC DEVELOPMENT COUNCIL, INC.

Michael O'Neill  
Donald Duquette  
Alfred Legere  
J. L. Aylward  
Raymond Chagnon  
Valmore Doucette  
David Rosenberg  
Shellie Bresnahan  
David Gilchrist  
Lawrence E. Goss  
Edward Ferrari  
Maurice H. Caron  
Margaret Neil  
Joseph Ottolini  
Alan P. Perrin  
Richard Langlois  
Paul Campagna  
Mark Hamlin  
Roland Leighton  
Richard M. Day

### CEMETERY TRUSTEES

Janet King  
Donald Sloane

### FINANCE COMMITTEE - ACCOUNTS & CLAIMS COMMITTEE

Joseph Ottolini, Chairman  
Gerard Dussault  
Ronald Demers  
Doris Purington  
Richard Ramsay

### SAFETY & TRANSPORTATION COMMITTEE

Joseph Murray, Chairman  
David Gilchrist  
Doris Purington  
Margaret Neil  
Jean Nelson

### AIRPORT AUTHORITY

Joseph Ottolini, Chairman  
David Gilchrist  
Joseph Murray  
Raymond Chagnon  
Ronald Demers  
Linda Doucette  
Jean Nelson  
Gerard Lemire  
Ray Ward  
Richard Blais

### RECREATION & PARKS COMMISSION

Don Piper, Chairman  
David Roy  
Michael Lamontagne  
Lucille Jalbert  
Albert Chevalier  
Phyllis Morin  
Shawn Costello

## MAYORS OF THE CITY OF BERLIN

Hon. Henry F. Marston.....	1897-1899
Hon. John B. Noyes.....	1899-1900
Hon. Frank L. Wilson.....	1900-1901
Hon. Fred M. Clement.....	1901-1902
Hon. John B. Gilbert.....	1902-1905
Hon. George E. Hutchins.....	1905-1908
Hon. Fremont D. Bartlett.....	1908-1910
Hon. Daniel J. Daley.....	1910-1915
Hon. George F. Rich.....	1915-1919
Hon. Eli J. King.....	1919-1924
Hon. J. A. Vaillancourt.....	1924-1926
Hon. Eli J. King.....	1926-1928
Hon. Edward R. B. McGee.....	1928-1931
Hon. W. E. Corbin.....	1931-1932
Hon. O. J. Coulombe.....	1932-1934
Hon. Daniel J. Feindel.....	1934-1935
Hon. Arthur J. Bergeron.....	1935-1938

Hon. Matthew J. Ryan.....	1938-1939
Hon. Aime Tondreau.....	1939-1943
Hon. Carl E. Morin.....	1943-1946
Hon. George E. Bell.....	1946-1947
Hon. Paul A. Toussaint.....	1947-1950
Hon. Aime Tondreau.....	1950-1957
Hon. Guy Fortier.....	1957-1958
Hon. Laurier A. Lamontagne.....	1958-1962
Hon. Edward L. Schuette.....	1962-1965
Hon. Dennis Kilbride.....	1965-1966
Hon. Norman J. Tremaine.....	1966-1968
Hon. Earl F. Gage.....	1968-1970
Hon. Norman J. Tremaine.....	1970-1972
Hon. Sylvio J. Croteau.....	1972-1976
Hon. Laurier A. Lamontagne.....	1976-1978
Hon. Leo G. Ouellet.....	1978-1982
Hon. Joseph J. Ottolini.....	1982-

## CITY MANAGERS OF THE CITY OF BERLIN

Stanley Judkins.....	1962-1966
Joseph Burke.....	1970-1973
James C. Smith.....	1973-1978
Michael L. Donovan.....	1978-1983
Mitchell A. Berkowitz.....	1983-

## MUNICIPAL OFFICERS

City Manager.....	Mitchell A. Berkowitz
City Comptroller/Collector.....	Aline Boucher
City Assessor.....	Richard J. Stapleton
City Clerk.....	Lise Malia
City Attorney.....	Jack P. Crisp, Jr.
District Court Judge.....	Wallace Anctil
Treasurer.....	Richard N. Langlois
Police Chief.....	Joseph Martin
Fire Chief.....	Robert Therriault
Health Officer.....	Robert Delisle
Building Inspector.....	Fernand Villeneuve
Welfare Administrator.....	Annette Langevin
Recreation & Parks Superintendent.....	Laura Viger
Librarian.....	Inez Hamlin
Superintendent of Schools.....	Alan Perrin
Superintendent/Chief Operator	
Pollution Control.....	Charles McDowell
Public Works Director.....	Maurice Wheeler
Water Works Superintendent.....	Albin Johnson
Development Director.....	Jeffrey H. Taylor
Airport Manager.....	Roland Lambert





